

EXHIBIT B

Report created: 1/9/2012

BANK OF AMERICA CORPORATION (1073757)

as of 01/09/2012

Hierarchy report with the following institution types: Commercial Bank, Cooperative Bank, Credit Union, Edge/Agreement Corporation, Financial Holding Company, Holding Company, Industrial Bank, Insurance Co. Broker/Agent/Underwriter, Nondepository Trust Company, Other Company, Savings Bank, Savings and Loan Association, and the Securities Broker/Dealer/Underwriter

| Seq Num | Name (RSSD ID) | Parent Seq | City | State or Country | Entity Type |
|------------|--|---------------|------------------|---------------------|--|
| 1 | * BANK OF AMERICA CORPORATION (1073757) | | CHARLOTTE | NC | Financial Holding Company - Domestic |
| 2 | -* FLEET FINANCIAL CORPORATION (789770) | 1 | PROVIDENCE | RI | Finance Company |
| 3 | -* WESTMINSTER PROPERTIES, INC. (1113541) | 1 | PROVIDENCE | RI | Domestic Entity Other |
| 4 | -* BA GSS INTERNATIONAL C.V. (3727241) | 1 | SAINT HELIER | CHANNEL ISLANDS | International Nonbank Sub of Domestic Entities |
| 5 | --* BA GSS INTERNATIONAL B.V. (3727269) | 4 | AMSTERDAM | NETHERLAN DS | International Nonbank Sub of Domestic Entities |
| 6 | ---* BANK OF AMERICA (GSS) LIMITED (3696440) | 5 | LONDON | ENGLAND | International Nonbank Sub of Domestic Entities |
| 7 | ----* BANK OF AMERICA GSS NOMINEES LIMITED (3696561) | 6 | LONDON | ENGLAND | International Nonbank Sub of Domestic Entities |
| 8 | ----* BOFAML TRUSTEES LIMITED (4231950) | 6 | LONDON | ENGLAND | International Nonbank Sub of Domestic Entities |
| 9 | ---* BA CUSTODIAL SERVICES (JERSEY) LIMITED (3696598) | 5 | SAINT HELIER | CHANNEL ISLANDS | International Nonbank Sub of Domestic Entities |
| 10 | ---* BANK OF AMERICA CUSTODIAL SERVICES (IRELAND) LIMITED (3696619) | 5 | DUBLIN | IRELAND | International Nonbank Sub of Domestic Entities |
| 11 | ---* BA FUND SERVICE (CAYMAN) LIMITED (3696628) | 5 | GEORGE TOWN | CAYMAN ISLANDS | International Nonbank Sub of Domestic Entities |
| 12 | -* BANK OF AMERICA CHARITABLE FOUNDATION, INC., THE (3789230) | 1 | CHARLOTTE | NC | Domestic Entity Other |
| 13 | -* BAPCC II, LLC (3811627) | 1 | SAN FRANCISCO | CA | Domestic Entity Other |
| 14 | -* EQUITY FINANCE DELAWARE, LLC (3904190) | 1 | NEW YORK | NY | Domestic Entity Other |
| 15 | -* BA PARTNERS FUND IV - NEW CENTURY, L.P. (4055978) | 1 | BOSTON | MA | Domestic Entity Other |

* Institutions Matching Selection Rule.

+ For purposes of Regulation Y, the top-tier reporter's ownership level in this banking organization does not meet the definition of "control"; however, the ownership level does meet the FY Y-10/10F reportability criteria as this banking relationship is regulated by the Federal Reserve.

^ Although this relationship is not governed by U.S. banking statutes, it is included because it is of interest to the Federal Reserve.

Report created: 1/9/2012

BANK OF AMERICA CORPORATION (1073757)

as of 01/09/2012

Hierarchy report with the following institution types: Commercial Bank, Cooperative Bank, Credit Union, Edge/Agreement Corporation, Financial Holding Company, Holding Company, Industrial Bank, Insurance Co. Broker/Agent/Underwriter, Nondepository Trust Company, Other Company, Savings Bank, Savings and Loan Association, and the Securities Broker/Dealer/Underwriter

| Seq Num | Name (RSSD ID) | Parent Seq | City | State or Country | Entity Type |
|------------|--|---------------|------------|---------------------|--|
| 2779 | -* PRLAP, INC. (NORTH CAROLINA CORPORATION) (1073841) | 1 | CHARLOTTE | NC | Domestic Entity Other |
| 2780 | -* BANKBOSTON CAPITAL TRUST I (2532505) | 1 | BOSTON | MA | Domestic Entity Other |
| 2781 | -* BANKBOSTON CAPITAL TRUST II (2532514) | 1 | BOSTON | MA | Domestic Entity Other |
| 2782 | -* FLEET CAPITAL TRUST II (2537087) | 1 | BOSTON | MA | Domestic Entity Other |
| 2783 | -* NB CAPITAL TRUST III (2538105) | 1 | CHARLOTTE | NC | Domestic Entity Other |
| 2784 | -* MBNA CAPITAL A (2548382) | 1 | WILMINGTON | DE | Domestic Entity Other |
| 2785 | -* MBNA CAPITAL B (2548412) | 1 | WILMINGTON | DE | Domestic Entity Other |
| 2786 | -* COUNTRYWIDE FINANCIAL CORPORATION (2549857) | 1 | CALABASAS | CA | |
| 2787 | --* COUNTRYWIDE HOME LOANS, INC. (1644643) | 2786 | CALABASAS | CA | Domestic Entity Other |
| 2788 | ---* PARK MONACO INC. (3145519) | 2787 | CALABASAS | CA | Domestic Entity Other |
| 2789 | --* CHL TRANSFER CORP. (3032776) | 2786 | CALABASAS | CA | Domestic Entity Other |
| 2790 | ---* COUNTRYWIDE CAPITAL MARKETS, LLC (3033072) | 2786 | CALABASAS | CA | Domestic Entity Other |
| 2791 | ---* COUNTRYWIDE SECURITIES CORPORATION (3033102) | 2790 | CALABASAS | CA | Securities Broker/Dealer |
| 2792 | ---* COUNTRYWIDE ASSET MANAGEMENT CORP. (3033120) | 2790 | CALABASAS | CA | Domestic Entity Other |
| 2793 | ---* COUNTRYWIDE COMMERCIAL REAL ESTATE FINANCE, INC. (3267484) | 2790 | CALABASAS | CA | Domestic Entity Other |
| 2794 | ----* COUNTRYWIDE COMMERCIAL JPI LLC (3469336) | 2793 | CALABASAS | CA | Domestic Entity Other |
| 2795 | ----* COUNTRYWIDE COMMERCIAL MORTGAGE CAPITAL, INC. (3813667) | 2793 | CALABASAS | CA | Domestic Entity Other |
| 2796 | ---* CSC FUTURES INC. (3340789) | 2790 | CALABASAS | CA | Domestic Entity Other |
| 2797 | ---* COUNTRYWIDE SUNFISH MANAGEMENT LLC (3348664) | 2790 | CALABASAS | CA | Domestic Entity Other |
| 2798 | ---* COUNTRYWIDE ALTERNATIVE INVESTMENTS INC. (3435050) | 2790 | CALABASAS | CA | Domestic Entity Other |
| 2799 | ----* COUNTRYWIDE ALTERNATIVE ASSET MANAGEMENT INC. (3435069) | 2798 | CALABASAS | CA | Domestic Entity Other |
| 2800 | ---* COUNTRYWIDE CAPITAL MARKETS ASIA (HK) LIMITED (3450503) | 2790 | HONG KONG | HONG KONG | International Nonbank Sub of Domestic |

* Institutions Matching Selection Rule.

+ For purposes of Regulation Y, the top-tier reporter's ownership level in this banking organization does not meet the definition of "control"; however, the ownership level does meet the FY Y-10/10F reportability criteria as this banking relationship is regulated by the Federal Reserve.

^ Although this relationship is not governed by U.S. banking statutes, it is included because it is of interest to the Federal Reserve.

Report created: 1/9/2012

BANK OF AMERICA CORPORATION (1073757)

as of 01/09/2012

Hierarchy report with the following institution types: Commercial Bank, Cooperative Bank, Credit Union, Edge/Agreement Corporation, Financial Holding Company, Holding Company, Industrial Bank, Insurance Co. Broker/Agent/Underwriter, Nondepository Trust Company, Other Company, Savings Bank, Savings and Loan Association, and the Securities Broker/Dealer/Underwriter

| Seq Num | Name (RSSD ID) | Parent Seq | City | State or Country | Entity Type |
|------------|--|---------------|----------------|---------------------|--|
| 3023 | ----* BA FUND SERVICE (CAYMAN) LIMITED (3696628) | 3017 | GEORGE TOWN | CAYMAN ISLANDS | International Nonbank Sub of Domestic Entities |
| 3024 | --* BAC STRATEGIC INVESTMENTS B.V. (3925047) | 3015 | AMSTERDAM | NETHERLAN DS | International Nonbank Sub of Domestic Entities |

Total Records: 3024

* Institutions Matching Selection Rule.

+ For purposes of Regulation Y, the top-tier reporter's ownership level in this banking organization does not meet the definition of "control"; however, the ownership level does meet the FY Y-10/10F reportability criteria as this banking relationship is regulated by the Federal Reserve.

^ Although this relationship is not governed by U.S. banking statutes, it is included because it is of interest to the Federal Reserve.